

### *ABSTRACT OF THE DISCLOSURE*

When changing the number of oversamples is performed, tap factors selected by selectors, which respectively correspond to holding parts in a shift register, are changed back to a predetermined number of tap factors used before the changing of the number of oversamples, in which every time input data is accepted, the changes of the tap factors are performed in sequence, starting from the selector corresponding to the holding part at the input side. This allows the individual selectors to select proper tap factors according to the input data after the changing of the number of oversamples. As a result, the continuity of the output data is maintained even before and after the number of oversamples is changed.